

Attachment G

PUBLIC VERSION

FCC Pole Attachment Rate Calculations
ComEd FERC 1 Form Data
Years 2012 to 2018

	2012	2013	2014	2015	2016	2017	2018
Net Investment Per Bare Pole							
Investment in Pole Plant	\$1,430,588,638	\$1,459,265,911	\$1,536,086,210	\$1,644,119,294	\$1,785,934,268	\$1,912,167,544	\$2,036,061,262
- Depreciation Reserve for Poles	\$537,950,681	\$544,097,343	\$550,878,002	\$563,950,222	\$575,044,382	\$596,524,346	\$629,899,027
- Accumulated Deferred Taxes	\$309,554,575	\$314,887,252	\$328,916,713	\$363,034,588	\$395,330,297	\$245,948,230	\$272,495,892
Net Investment in Pole Plant	\$583,083,383	\$600,281,316	\$656,291,496	\$717,134,484	\$815,559,589	\$1,069,694,968	\$1,133,666,343
- Net Investment in Appurtenances	\$87,462,507	\$90,042,197	\$98,443,724	\$107,570,173	\$122,333,938	\$160,454,245	\$170,049,951
Net Investment in Bare Pole Plant	\$495,620,875	\$510,239,118	\$557,847,771	\$609,564,312	\$693,225,650	\$909,240,722	\$963,616,392
/ Number of Poles--Equivalent	1,098,478	1,098,478	1,098,478	1,098,478	1,098,478	1,098,478	1,098,478
Net Investment per Bare Pole	\$451.19	\$464.50	\$507.84	\$554.92	\$631.08	\$827.73	\$877.23
Reduced for Telecom Rate Urban (66%)	\$297.78	\$306.57	\$335.17	\$366.25	\$416.51	\$546.30	\$578.97
Reduced for Telecom Rate Rural (44%)	\$198.52	\$204.38	\$223.45	\$244.16	\$277.67	\$364.20	\$385.98
Carrying Charges							
Maintenance							
Maintenance Expenses	\$166,213,804	\$165,967,614	\$173,511,458	\$166,860,787	\$138,151,019	\$154,084,771	\$168,510,485
Net Investment in 364,365,369	\$1,841,027,764	\$1,934,611,993	\$2,138,039,484	\$2,345,062,484	\$2,617,833,767	\$3,412,247,877	\$3,599,831,797
=Maintenance Carrying Charge	9.03%	8.58%	8.12%	7.12%	5.28%	4.52%	4.68%
Depreciation							
Annual Depreciation Rate for Poles	2.31%	2.31%	2.45%	2.45%	2.45%	2.45%	2.45%
Gross Investment in Pole Plant	\$1,430,588,638	\$1,459,265,911	\$1,536,086,210	\$1,644,119,294	\$1,785,934,268	\$1,912,167,544	\$2,036,061,262
/Net Investment in Pole Plant	\$583,083,383	\$600,281,316	\$656,291,496	\$717,134,484	\$815,559,589	\$1,069,694,968	\$1,133,666,343
Gross/Net Adjustment	2.45	2.43	2.34	2.29	2.19	1.79	1.80
Deprec Rate Applied to Net Pole Plant	5.67%	5.62%	5.73%	5.62%	5.37%	4.38%	4.40%
Administrative							
Administrative Expenses	\$509,919,653	\$504,289,906	\$426,074,751	\$458,370,737	\$488,643,995	\$470,617,936	\$488,269,183
Total Plant--Electric	\$19,551,794,933	\$20,443,062,769	\$21,936,645,115	\$23,576,070,182	\$25,549,232,806	\$27,267,796,394	\$28,791,493,687
-Depreciation Reserve--Electric	\$7,352,149,396	\$7,622,336,723	\$7,867,016,286	\$8,086,840,205	\$8,226,474,548	\$8,506,526,777	\$8,907,263,355
-Accumulated Deferred Taxes--Electric	\$4,230,669,394	\$4,411,300,100	\$4,697,216,307	\$5,205,783,396	\$5,655,519,339	\$3,507,258,707	\$3,853,304,362
Net Plant in Service	\$7,968,976,143	\$8,409,425,946	\$9,372,412,522	\$10,283,446,581	\$11,667,238,919	\$15,254,010,910	\$16,030,925,970
Administrative Carrying Charge	6.40%	6.00%	4.55%	4.46%	4.19%	3.09%	3.05%
Taxes							
Normalized Tax Expense	\$527,374,788	\$452,145,061	\$557,571,251	\$574,398,569	\$595,591,760	\$718,661,245	\$472,955,729
Total Plant	\$19,551,794,933	\$20,443,062,769	\$21,936,645,115	\$23,576,070,182	\$25,549,232,806	\$27,267,796,394	\$28,791,493,687
-Depreciation Reserve	\$7,352,149,396	\$7,622,336,723	\$7,867,016,286	\$8,086,840,205	\$8,226,474,548	\$8,506,526,777	\$8,907,263,355
-Accumulated Deferred Taxes	\$4,230,669,394	\$4,411,300,100	\$4,697,216,307	\$5,205,783,396	\$5,655,519,339	\$3,507,258,707	\$3,853,304,362
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Tax Carrying Charge	6.62%	5.38%	5.95%	5.59%	5.10%	4.71%	2.95%
Return							
Return	7.54%	6.94%	7.06%	7.05%	6.71%	6.47%	6.52%
Total Carrying Charges	35.25%	32.51%	31.40%	29.83%	26.65%	23.16%	21.60%
Space Factor							
Space Occupied	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Usable Space	13.5	13.5	13.5	13.5	13.5	13.5	13.5
Unusable Space	24.0	24.0	24.0	24.0	24.0	24.0	24.0
Pole Height	37.5	37.5	37.5	37.5	37.5	37.5	37.5
Cable TV	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%	7.41%
Telecom - Urban (5 AE's)	11.20%	11.20%	11.20%	11.20%	11.20%	11.20%	11.20%
Telecom - Rural (3 AE's)	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%	16.89%
Maximum Rates							
Cable TV	\$11.78	\$11.18	\$11.81	\$12.26	\$12.46	\$14.20	\$14.03
Telecom - Urban (5 AE's)	\$11.76	\$11.16	\$11.79	\$12.23	\$12.43	\$14.17	\$14.00
Telecom - Rural (3 AE's)	\$11.82	\$11.22	\$11.85	\$12.30	\$12.50	\$14.25	\$14.08
Lower Bound	\$7.80	\$7.58	\$7.20	\$7.19	\$6.69	\$7.05	\$7.59

DATA ENTRY AND SOURCE							FERC Citation
Accumulated Deferred Taxes 190 (Plant)	\$365,237,687	\$507,570,436	\$457,034,289	\$442,245,571	\$557,637,369	\$262,461,556	\$245,037,242 pg. 234, c 18
Accumulated Deferred Taxes 281 (Plant)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 pg. 273, k 17
Accumulated Deferred Taxes 282 (Plant)	\$3,595,035,917	\$3,835,611,034	\$4,113,995,170	\$4,744,951,243	\$5,354,257,495	\$3,266,721,507	\$3,525,737,824 pg. 275, k 9
Accumulated Deferred Taxes 283 (Plant)	\$1,000,871,164	\$1,083,259,502	\$1,040,255,426	\$903,077,724	\$858,899,213	\$502,998,756	\$572,603,780 pg. 277, k 19
Accumulated Deferred Taxes-Total (Plant)	\$4,230,669,394	\$4,411,300,100	\$4,697,216,307	\$5,205,783,396	\$5,655,519,339	\$3,507,258,707	\$3,853,304,362
Accumulated Deferred Taxes 190 (Electric)	\$365,237,687	\$507,570,436	\$457,034,289	\$442,245,571	\$557,637,369	\$262,461,556	\$245,037,242 pg. 234, c 8
Accumulated Deferred Taxes 281 (Electric)	\$0	\$0	\$0	\$0	\$0	\$0	\$0 pg. 273, k 8
Accumulated Deferred Taxes 282 (Electric)	\$3,595,035,917	\$3,835,611,034	\$4,113,995,170	\$4,744,951,243	\$5,354,257,495	\$3,266,721,507	\$3,525,737,824 pg. 275, k 2
Accumulated Deferred Taxes 283 (Electric)	\$1,000,871,164	\$1,083,259,502	\$1,040,255,426	\$903,077,724	\$858,899,213	\$502,998,756	\$572,603,780 pg. 277, k 9
Accumulated Deferred Taxes-Total (Electric)	\$4,230,669,394	\$4,411,300,100	\$4,697,216,307	\$5,205,783,396	\$5,655,519,339	\$3,507,258,707	\$3,853,304,362
Taxes 408.1	\$293,150,650	\$298,327,921	\$291,693,896	\$295,459,535	\$292,350,816	\$294,918,269	\$309,349,986 pg. 114, c 14
Taxes 409.1 Federal	(\$39,135,219)	(\$32,605,919)	(\$61,733,849)	(\$198,396,578)	(\$130,904,477)	(\$185,303,381)	(\$66,070,048) pg. 114, c 15
Taxes 409.1 Other	\$6,223,132	\$7,513,246	\$39,669,801	(\$28,708,364)	(\$3,351,578)	(\$47,424,396)	(\$29,553,776) pg. 114, c 16
Taxes 410.1	\$1,088,928,447	\$981,104,887	\$1,103,360,210	\$1,167,993,776	\$1,131,605,657	\$1,302,967,097	\$536,482,530 pg. 114, c 17
Taxes 411.1 Cr.	\$819,478,626	\$799,881,472	\$813,366,115	\$659,771,126	\$692,052,400	\$644,580,250	\$275,524,690 pg. 114, c 18
Taxes 411.4	(\$2,313,596)	(\$2,313,602)	(\$2,052,692)	(\$2,178,674)	(\$2,056,258)	(\$1,916,094)	(\$1,728,273) pg. 114, c 19
Total Normalized Taxes	\$527,374,788	\$452,145,061	\$557,571,251	\$574,398,569	\$595,591,760	\$718,661,245	\$472,955,729
Gross Investment in Total Plant	\$19,551,794,933	\$20,443,062,769	\$21,936,645,115	\$23,576,070,182	\$25,549,232,806	\$27,267,796,394	\$28,791,493,687 pg. 200, b 8
Gross Investment in Total Plant--Electric	\$19,551,794,933	\$20,443,062,769	\$21,936,645,115	\$23,576,070,182	\$25,549,232,806	\$27,267,796,394	\$28,791,493,687 pg. 200, c 8
Accumulated Prov for Deprec.--Total	\$7,352,149,396	\$7,622,336,723	\$7,867,016,286	\$8,086,840,205	\$8,226,474,548	\$8,506,526,777	\$8,907,263,355 pg. 200, b 22
Accumulated Prov for Deprec.--Electric	\$7,352,149,396	\$7,622,336,723	\$7,867,016,286	\$8,086,840,205	\$8,226,474,548	\$8,506,526,777	\$8,907,263,355 pg. 200, c 22
Gross Investment in 364	\$1,430,588,636	\$1,459,265,911	\$1,536,086,210	\$1,644,119,294	\$1,785,934,268	\$1,912,167,544	\$2,036,061,262 pg. 207, g 64
Gross Investment in 365	\$1,996,586,464	\$2,095,508,449	\$2,267,531,198	\$2,469,373,083	\$2,667,352,632	\$2,873,143,889	\$3,083,829,092 pg. 207, g 65
Gross Investment in 369	\$1,089,766,178	\$1,148,209,490	\$1,200,581,169	\$1,262,852,729	\$1,279,315,717	\$1,314,361,689	\$1,345,396,470 pg. 207, g 69
Sum	\$4,516,941,280	\$4,702,983,850	\$5,004,198,577	\$5,376,345,106	\$5,732,602,617	\$6,099,673,122	\$6,465,286,824 sum
Pole Maintenance Expense 593	\$166,213,804	\$165,967,614	\$173,511,458	\$166,860,787	\$138,151,019	\$154,084,771	\$168,510,485 pg. 322, b 149
Administrative Expense 920-931	\$481,062,913	\$463,660,312	\$379,686,631	\$413,036,181	\$448,658,114	\$435,415,837	\$445,426,755 pg 323, b 194
Administrative Expense 935	\$28,856,740	\$40,629,594	\$46,388,120	\$45,334,556	\$39,985,881	\$35,202,099	\$42,842,428 pg 323, b 196
Total Administrative Expenses	\$509,919,653	\$504,289,906	\$426,074,751	\$458,370,737	\$488,643,995	\$470,617,936	\$488,269,183 sum
Depreciation Reserve for 364 (prorated)	\$537,950,680.58	\$544,097,343	\$550,878,002	\$563,950,222	\$575,044,382	\$596,524,346	\$629,899,027 prorated
Depreciation Reserve for 365 (prorated)	\$750,785,389	\$781,324,755	\$813,192,025	\$847,020,957	\$858,848,041	\$896,312,818	\$954,048,378 prorated
Depreciation Reserve for 369 (prorated)	\$409,789,678	\$428,117,815	\$430,557,707	\$433,171,777	\$411,920,713	\$410,031,406	\$416,227,126 prorated
Total Depreciation Reserve	\$1,698,525,747	\$1,753,539,913	\$1,794,627,734	\$1,844,142,956	\$1,845,813,136	\$1,902,868,570	\$2,000,174,532 sum
Accumulated Deferred Taxes (Prorated to 364)	\$309,554,575	\$314,887,252	\$328,916,713	\$363,034,588	\$395,330,297	\$245,948,230	\$272,495,892 prorated
Accumulated Deferred Taxes (Prorated to 365)	\$432,026,690	\$452,178,655	\$485,538,443	\$545,257,174	\$590,439,036	\$369,551,642	\$412,723,710 prorated
Accumulated Deferred Taxes (Prorated to 369)	\$235,806,504	\$247,766,037	\$257,076,204	\$278,847,905	\$283,186,381	\$169,056,803	\$180,060,894 prorated
Total Accumulated Deferred Taxes (prorated)	\$977,387,769	\$1,014,831,944	\$1,071,531,359	\$1,187,139,666	\$1,268,955,714	\$784,556,675	\$865,280,495 sum
Depreciation Rate for Poles	2.31%	2.31%	2.45%	2.45%	2.45%	2.45%	2.45% pg 337, e17
Overall Rate of Return	7.54%	6.94%	7.06%	7.05%	6.71%	6.47%	Per ICC Annual Formula Rate
Number of Poles--Equivalent	1,098,478	1,098,478	1,098,478	1,098,478	1,098,478	1,098,478	6.52% Update Orders from ComEd